

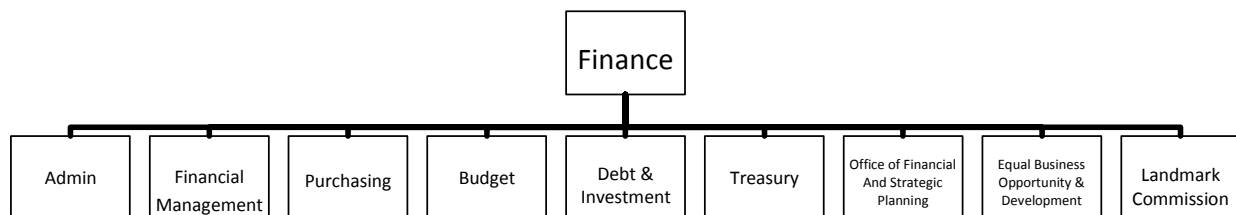
■ Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 4,008,609 | 4,500,440 | 4,169,905 | 5,475,158 |
| Materials and Supplies | 930,875 | 905,827 | 1,066,034 | 1,155,362 |
| Capital Outlay | 1,951 | 1,000 | 0 | 1,000 |
| Grants and Subsidies | 158,959 | 0 | 1,992,815 | 1,980,000 |
| Total Expenditures | 5,100,393 | 5,407,267 | 7,228,754 | 8,611,520 |
| Program Revenues | (136,559) | (10,000) | (2,029,208) | (2,010,000) |
| Net Expenditures | 4,963,834 | 5,397,267 | 5,199,546 | 6,601,520 |
| Authorized Complement | | | | 83 |

MISSION

To provide fiscal leadership, integrity and superior financial services through prudent and efficient management of the City's financial affairs

STRUCTURE



SERVICES

The City's financial responsibilities include Financial Planning; timely and accurate reporting of operations; preparation and maintenance of accounting records and financial reports; disbursement of payments to employees/retirees, vendors, contractors and others; procurement of materials, products and construction services; investment of the City's cash and pension funds; debt management; and management of tax and other revenue collections. The Finance Division will also oversee the Office of Business Opportunity & Compliance the purpose of which is to ensure that the legislative intent of the City's Ordinance 4288 et. Seq., which created the M/WBE program, is carried out in all procurement activities and opportunities.

■ charges for services

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--|-------------------|--------------------|---------------------|----------------------|
| Graceland surcharge | (158,959) | 0 | (1,992,736) | (1,980,000) |
| Fines & Forfeitures | 27,000 | 0 | 0 | 0 |
| Rezoning Ordinance Publication Fees | (4,600) | (10,000) | (6,000) | (10,000) |
| Vendor Rebates | 0 | 0 | (10,343) | 0 |
| Commissions | 0 | 0 | (20,129) | (20,000) |
| Total Charges for Services | (136,559) | (10,000) | (2,029,208) | (2,010,000) |

Other services provided by Finance can be found under the following tab:
Metro Alarm Fund - Special Revenue Funds

Description

To provide leadership and direction to all Finance Division service centers and to coordinate all financial functions of the City. Along ensuring all contracts and/or subcontractors awarded city-funded projects are in compliance and adhering to the Prevailing Wage Ordinance adopted by the City.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 433,939 | 445,440 | 464,071 | 473,030 |
| Materials and Supplies | 36,273 | 43,082 | 32,210 | 39,881 |
| Capital Outlay | 0 | 1,000 | 0 | 1,000 |
| Total Expenditures | 470,212 | 489,522 | 496,281 | 513,911 |
| Program Revenues | 27,000 | 0 | 0 | 0 |
| Net Expenditures | 497,212 | 489,522 | 496,281 | 513,911 |
| Authorized Complement | | | | 5 |

Administration Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 350,704 | 384,610 | 365,997 | 401,774 |
| Holiday Salary Full Time | 16,272 | 0 | 21,710 | 0 |
| Vacation Leave | 14,029 | 0 | 8,554 | 0 |
| Bonus Leave | 1,660 | 0 | 2,094 | 0 |
| Sick Leave | 1,945 | 0 | 4,766 | 0 |
| Longevity Pay | 48 | 0 | 48 | 0 |
| Pension | 23,079 | 23,077 | 23,743 | 24,106 |
| Social Security | 1,739 | 0 | 2,208 | 0 |
| Pension ARC Funding | 20,127 | 23,410 | 23,410 | 27,317 |
| Group Life Insurance | 1,159 | 1,320 | 1,275 | 1,397 |
| Unemployment | 750 | 550 | 550 | 400 |
| Medicare | 5,821 | 6,154 | 6,475 | 6,428 |
| Long Term Disability | 1,065 | 1,154 | 1,140 | 1,205 |
| Health Insurance - Premier | 19,840 | 20,331 | 25,590 | 27,672 |
| Other Post Employment Benefits | 0 | 4,248 | 0 | 1,407 |
| Salaries - Part Time/ Temporary | 28,056 | 38,900 | 35,616 | 38,900 |
| On the Job Injury | 0 | 4,260 | 1,326 | 4,260 |
| Payroll Reserve | 3,619 | 0 | 0 | 0 |
| Expense Recovery - Personnel | (55,974) | (60,431) | (60,431) | (60,431) |
| Benefits Adjustments | 0 | (2,142) | 0 | (1,407) |
| Total Personnel Services | 433,939 | 445,440 | 464,071 | 473,030 |
| <u>Materials and Supplies</u> | | | | |
| City Shop Charges | 0 | 1,430 | 0 | 1,430 |
| City Shop Fuel | 0 | 425 | 0 | 382 |
| City Computer Svc Equipment | 0 | 1,250 | 0 | 1,250 |
| Data/Word Process Software | 0 | 15,152 | 13,810 | 0 |
| Pers Computer Software | 13,810 | 0 | 0 | 0 |
| City Telephone/ Communications | 7,064 | 3,500 | 5,350 | 3,600 |
| Supplies - Outside | 4,376 | 9,500 | 6,950 | 9,900 |
| Food Expense | 124 | 0 | 0 | 0 |
| Outside Postage | 1,022 | 300 | 300 | 300 |
| Materials and Supplies | 0 | 400 | 0 | 400 |
| Miscellaneous Expense | 0 | 800 | 0 | 800 |
| Seminars/Training/Education | 50 | 3,850 | 1,000 | 3,850 |
| Misc Professional Services | 8,024 | 0 | 1,000 | 0 |

Administration Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|-------------------------------------|-------------------|--------------------|---------------------|----------------------|
| Travel Expense | 1,665 | 1,800 | 1,000 | 1,800 |
| Unreported Travel | (1,692) | 800 | 0 | 800 |
| Insurance | 24 | 0 | 0 | 11,494 |
| Lawsuits | 0 | 1,000 | 0 | 1,000 |
| Dues/Memberships/ Periodicals | 1,420 | 1,600 | 1,200 | 1,600 |
| Misc Services and Charges | 386 | 1,275 | 1,600 | 1,275 |
| Total Materials and Supplies | 36,273 | 43,082 | 32,210 | 39,881 |
| <u>Capital Outlay</u> | | | | |
| Furniture/Furnishings | 0 | 1,000 | 0 | 1,000 |
| Total Capital Outlay | 0 | 1,000 | 0 | 1,000 |
| TOTAL EXPENDITURES | 470,212 | 489,522 | 496,281 | 513,911 |
| <u>Fines and Forfeitures</u> | | | | |
| Fines & Forfeitures | 27,000 | 0 | 0 | 0 |
| Total Fines and Forfeitures | 27,000 | 0 | 0 | 0 |
| TOTAL PROGRAM REVENUES | 27,000 | 0 | 0 | 0 |
| NET EXPENDITURES | 497,212 | 489,522 | 496,281 | 513,911 |

Description

To ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions management and staff, and preparing the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles and legal requirements. This legal level includes Accounts Payable, Payroll and Records Management service centers.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 1,438,596 | 1,631,033 | 1,495,751 | 1,831,215 |
| Materials and Supplies | 186,418 | 167,040 | 374,351 | 299,550 |
| Capital Outlay | 1,951 | 0 | 0 | 0 |
| Grants and Subsidies | 0 | 0 | 79 | 0 |
| Total Expenditures | 1,626,965 | 1,798,073 | 1,870,181 | 2,130,765 |
| Program Revenues | (4,600) | (10,000) | (6,000) | (10,000) |
| Net Expenditures | 1,622,365 | 1,788,073 | 1,864,181 | 2,120,765 |
| Authorized Complement | | | | 31 |

Financial Management Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 1,152,868 | 1,572,256 | 1,224,560 | 1,669,982 |
| Holiday Salary Full Time | 65,435 | 0 | 79,846 | 0 |
| Vacation Leave | 69,582 | 0 | 95,553 | 0 |
| Bonus Leave | 11,841 | 0 | 11,147 | 0 |
| Sick Leave | 44,777 | 0 | 67,057 | 0 |
| Overtime | 33,926 | 11,500 | 12,400 | 11,500 |
| Out of Rank Pay | 3,094 | 0 | 0 | 0 |
| Retirement Benefits | 11,534 | 10,000 | 0 | 30,000 |
| Pension | 76,205 | 77,217 | 80,717 | 78,657 |
| Social Security | 2,980 | 0 | 4,404 | 0 |
| Pension ARC Funding | 108,683 | 135,774 | 135,774 | 158,441 |
| Group Life Insurance | 4,134 | 4,862 | 4,527 | 5,474 |
| Unemployment | 4,050 | 2,860 | 2,860 | 2,240 |
| Medicare | 18,805 | 23,370 | 20,525 | 22,355 |
| Long Term Disability | 4,532 | 4,090 | 4,835 | 4,507 |
| Health Insurance - Basic | 2,337 | 0 | 0 | 0 |
| Health Insurance - Premier | 170,423 | 202,162 | 175,191 | 197,649 |
| Other Post Employment Benefits | 0 | 22,090 | 0 | 7,879 |
| Salaries - Part Time/ Temporary | 47,934 | 82,000 | 71,029 | 106,000 |
| On the Job Injury | 4,599 | 0 | 980 | 0 |
| Payroll Reserve | 7,313 | 0 | 0 | 0 |
| Attrition | 0 | 0 | 0 | (42,000) |
| Expense Recovery - Personnel | (406,457) | (503,591) | (495,654) | (413,591) |
| Benefits Adjustments | 0 | (13,556) | 0 | (7,879) |
| Total Personnel Services | 1,438,596 | 1,631,033 | 1,495,751 | 1,831,215 |
| <u>Materials and Supplies</u> | | | | |
| City Computer Svc Equipment | 5,570 | 3,350 | 350 | 7,500 |
| Pers Computer Software | 0 | 3,000 | 450 | 2,000 |
| City Telephone/ Communications | 1,985 | 1,500 | 1,250 | 2,800 |
| Printing - Outside | 10,584 | 20,000 | 9,000 | 18,000 |
| Supplies - Outside | 34,093 | 23,590 | 29,896 | 33,500 |
| Food Expense | 670 | 0 | 112 | 0 |
| Outside Postage | 208 | 250 | 261 | 250 |
| Materials and Supplies | 940 | 300 | 444 | 350 |
| Miscellaneous Expense | 88 | 0 | 80 | 0 |

Financial Management Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--|-------------------|--------------------|---------------------|----------------------|
| Outside Equipment Repair/ Maintenance | 2,507 | 2,200 | 1,600 | 2,750 |
| Advertising/Publication | 47,066 | 37,000 | 37,250 | 39,000 |
| Seminars/Training/Education | 5,706 | 16,900 | 6,116 | 13,750 |
| Misc Professional Services | 71,160 | 51,450 | 282,950 | 174,700 |
| Rewards and Recognition | 0 | 0 | 442 | 0 |
| Travel Expense | 1,492 | 2,500 | 3,500 | 3,700 |
| Photography | 0 | 0 | 0 | 150 |
| Insurance | 3,828 | 0 | 0 | 0 |
| Dues/Memberships/ Periodicals | 167 | 0 | 350 | 300 |
| Misc Services and Charges | 357 | 4,000 | 300 | 800 |
| Hotel | 0 | 1,000 | 0 | 0 |
| Total Materials and Supplies | 186,418 | 167,040 | 374,351 | 299,550 |
| <u>Capital Outlay</u> | | | | |
| Furniture/Furnishings | 1,951 | 0 | 0 | 0 |
| Total Capital Outlay | 1,951 | 0 | 0 | 0 |
| <u>Grants and Subsidies</u> | | | | |
| RBC Training/Certification Program | 0 | 0 | 79 | 0 |
| Total Grants and Subsidies | 0 | 0 | 79 | 0 |
| TOTAL EXPENDITURES | 1,626,965 | 1,798,073 | 1,870,181 | 2,130,765 |
| <u>Other Revenues</u> | | | | |
| Rezoning Ordinance Publication Fees | (4,600) | (10,000) | (6,000) | (10,000) |
| Total Other Revenues | (4,600) | (10,000) | (6,000) | (10,000) |
| TOTAL PROGRAM REVENUES | (4,600) | (10,000) | (6,000) | (10,000) |
| NET EXPENDITURES | 1,622,365 | 1,788,073 | 1,864,181 | 2,120,765 |

Description

To provide the most cost effective method of procuring materials, products and construction services for the City of Memphis while adhering to the procurement laws of the State of Tennessee and the City of Memphis.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 519,147 | 642,700 | 647,166 | 649,283 |
| Materials and Supplies | 154,518 | 160,975 | 153,013 | 161,975 |
| Total Expenditures | 673,665 | 803,675 | 800,179 | 811,258 |
| Program Revenues | 0 | 0 | (10,343) | 0 |
| Net Expenditures | 673,665 | 803,675 | 789,836 | 811,258 |
| Authorized Complement | | | | 10 |

Purchasing Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 390,369 | 542,029 | 480,769 | 551,782 |
| Holiday Salary Full Time | 22,482 | 0 | 29,799 | 0 |
| Vacation Leave | 21,679 | 0 | 20,164 | 0 |
| Bonus Leave | 3,668 | 0 | 3,876 | 0 |
| Sick Leave | 14,644 | 0 | 16,516 | 0 |
| Pension | 27,171 | 29,624 | 33,068 | 33,107 |
| Social Security | 372 | 0 | 290 | 0 |
| Pension ARC Funding | 40,253 | 46,818 | 46,818 | 54,634 |
| Group Life Insurance | 1,149 | 1,742 | 1,532 | 1,756 |
| Unemployment | 1,350 | 1,100 | 1,100 | 800 |
| Medicare | 6,238 | 7,900 | 7,549 | 8,829 |
| Long Term Disability | 1,228 | 1,626 | 1,440 | 1,655 |
| Health Insurance - Basic | 0 | 0 | 14,090 | 17,585 |
| Health Insurance - Premier | 41,845 | 59,858 | 46,435 | 40,095 |
| Other Post Employment Benefits | 0 | 8,496 | 0 | 2,814 |
| Salaries - Part Time/ Temporary | 4,375 | 40,000 | 4,680 | 0 |
| Payroll Reserve | 3,044 | 0 | 0 | 0 |
| Attrition | 0 | (30,000) | 0 | 0 |
| Expense Recovery - Personnel | (60,720) | (60,960) | (60,960) | (60,960) |
| Benefits Adjustments | 0 | (5,533) | 0 | (2,814) |
| Total Personnel Services | 519,147 | 642,700 | 647,166 | 649,283 |
| <u>Materials and Supplies</u> | | | | |
| City Hall Postage | 0 | 100 | 0 | 0 |
| City Computer Svc Equipment | 3,156 | 4,205 | 2,800 | 4,000 |
| Pers Computer Software | 0 | 120 | 0 | 0 |
| City Telephone/ Communications | 1,529 | 1,000 | 1,000 | 1,300 |
| Printing - Outside | 55,145 | 60,000 | 60,000 | 62,075 |
| Supplies - Outside | 3,998 | 8,000 | 6,759 | 7,500 |
| Outside Postage | 32 | 0 | 142 | 150 |
| Materials and Supplies | 353 | 1,200 | 0 | 600 |
| Advertising/Publication | 6,880 | 10,000 | 7,894 | 10,000 |
| Seminars/Training/Education | 8,853 | 11,000 | 11,000 | 11,000 |
| Misc Professional Services | 124,164 | 135,000 | 135,000 | 135,000 |
| Travel Expense | 1,869 | 8,000 | 7,918 | 8,000 |
| Unreported Travel | (520) | 0 | 0 | 0 |

Purchasing Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|-------------------------------------|-------------------|--------------------|---------------------|----------------------|
| Dues/Memberships/ Periodicals | 1,095 | 2,100 | 500 | 2,100 |
| Misc Services and Charges | 40 | 250 | 0 | 250 |
| Expense Recovery - M & S | (52,076) | (80,000) | (80,000) | (80,000) |
| Total Materials and Supplies | 154,518 | 160,975 | 153,013 | 161,975 |
| TOTAL EXPENDITURES | 673,665 | 803,675 | 800,179 | 811,258 |
| <u>Other Revenues</u> | | | | |
| Vendor Rebates | 0 | 0 | (10,343) | 0 |
| Total Other Revenues | 0 | 0 | (10,343) | 0 |
| TOTAL PROGRAM REVENUES | 0 | 0 | (10,343) | 0 |
| NET EXPENDITURES | 673,665 | 803,675 | 789,836 | 811,258 |

Description

The Budget Office seeks to maximize City resources by identifying cost-saving measures, monitoring financial trends, assisting the divisions in developing their budgets, evaluating performance indicators and making improvements to the budget process, culminating in the accurate and timely publication of the City's annual operating and capital budgets, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 437,254 | 464,292 | 431,648 | 524,346 |
| Materials and Supplies | 161,985 | 61,500 | 89,836 | 74,100 |
| Total Expenditures | 599,238 | 525,792 | 521,484 | 598,446 |
| Net Expenditures | 599,238 | 525,792 | 521,484 | 598,446 |
| Authorized Complement | | | | 7 |

Budget Office Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 333,707 | 404,904 | 330,007 | 448,914 |
| Holiday Salary Full Time | 15,846 | 0 | 19,139 | 0 |
| Vacation Leave | 13,039 | 0 | 16,564 | 0 |
| Bonus Leave | 5,002 | 0 | 4,647 | 0 |
| Sick Leave | 1,886 | 0 | 3,094 | 0 |
| Retirement Benefits | 15,195 | 0 | 0 | 0 |
| Pension | 22,169 | 20,466 | 20,967 | 21,213 |
| Pension ARC Funding | 24,152 | 28,091 | 28,091 | 32,781 |
| Group Life Insurance | 506 | 591 | 530 | 853 |
| Unemployment | 900 | 550 | 550 | 480 |
| Medicare | 5,235 | 6,478 | 4,716 | 6,457 |
| Long Term Disability | 1,019 | 1,023 | 1,000 | 1,211 |
| Health Insurance - Basic | 1,638 | 0 | 0 | 0 |
| Health Insurance - Premier | 44,504 | 40,095 | 48,423 | 52,518 |
| Other Post Employment Benefits | 0 | 4,248 | 0 | 1,688 |
| Salaries - Part Time/ Temporary | 0 | 6,000 | 0 | 6,000 |
| Payroll Reserve | 817 | 0 | 0 | 0 |
| Expense Recovery - Personnel | (48,360) | (46,080) | (46,080) | (46,080) |
| Benefits Adjustments | 0 | (2,075) | 0 | (1,688) |
| Total Personnel Services | 437,254 | 464,292 | 431,648 | 524,346 |
| <u>Materials and Supplies</u> | | | | |
| City Computer Svc Equipment | 56 | 2,000 | 500 | 2,000 |
| Data/Word Processing Equipment | 0 | 0 | 0 | 200 |
| Pers Computer Software | 367 | 500 | 0 | 500 |
| City Telephone/ Communications | 1,364 | 600 | 750 | 1,200 |
| Printing - Outside | 0 | 4,600 | 4,000 | 4,400 |
| Supplies - Outside | 1,562 | 3,000 | 3,000 | 4,000 |
| Outside Postage | 268 | 1,200 | 1,000 | 1,000 |
| Materials and Supplies | 0 | 500 | 296 | 500 |
| Outside Equipment Repair/ Maintenance | 0 | 500 | 0 | 0 |
| Advertising/Publication | 690 | 1,200 | 690 | 800 |
| Seminars/Training/Education | 2,845 | 8,000 | 1,500 | 7,000 |
| Misc Professional Services | 150,588 | 30,000 | 75,000 | 45,000 |

Budget Office Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|-------------------------------------|-------------------|--------------------|---------------------|----------------------|
| Travel Expense | 2,805 | 7,000 | 2,500 | 7,000 |
| Unreported Travel | 854 | 0 | 0 | 0 |
| Dues/Memberships/ Periodicals | 375 | 900 | 600 | 500 |
| Catering | 210 | 1,500 | 0 | 0 |
| Total Materials and Supplies | 161,985 | 61,500 | 89,836 | 74,100 |
| TOTAL EXPENDITURES | 599,238 | 525,792 | 521,484 | 598,446 |
| NET EXPENDITURES | 599,238 | 525,792 | 521,484 | 598,446 |

Description

To provide funds for capital improvement projects as needed while minimizing the impact of debt payments on current and future revenues.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 127,281 | 160,891 | 166,791 | 215,234 |
| Materials and Supplies | 7,057 | 16,775 | 11,860 | 16,775 |
| Total Expenditures | 134,338 | 177,666 | 178,651 | 232,009 |
| Net Expenditures | 134,338 | 177,666 | 178,651 | 232,009 |
| Authorized Complement | | | | 5 |

Debt Management Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 260,147 | 314,297 | 286,714 | 366,597 |
| Holiday Salary Full Time | 12,683 | 0 | 17,477 | 0 |
| Vacation Leave | 15,868 | 0 | 12,436 | 0 |
| Bonus Leave | 3,372 | 0 | 1,637 | 0 |
| Sick Leave | 1,758 | 0 | 3,788 | 0 |
| Pension | 17,629 | 18,858 | 19,323 | 19,400 |
| Pension ARC Funding | 16,101 | 18,727 | 18,727 | 21,854 |
| Group Life Insurance | 1,247 | 1,527 | 1,386 | 1,571 |
| Unemployment | 600 | 440 | 440 | 320 |
| Medicare | 4,016 | 5,029 | 4,406 | 5,173 |
| Long Term Disability | 809 | 943 | 850 | 970 |
| Health Insurance - Premier | 31,191 | 37,269 | 37,528 | 37,269 |
| Other Post Employment Benefits | 0 | 3,398 | 0 | 1,126 |
| Payroll Reserve | 329 | 0 | 0 | 0 |
| Expense Recovery - Personnel | (238,469) | (237,921) | (237,921) | (237,921) |
| Benefits Adjustments | 0 | (1,676) | 0 | (1,126) |
| Total Personnel Services | 127,281 | 160,891 | 166,791 | 215,234 |
| <u>Materials and Supplies</u> | | | | |
| City Computer Svc Equipment | 0 | 150 | 0 | 0 |
| Data/Word Process Software | 0 | 50 | 0 | 0 |
| City Telephone/ Communications | 568 | 240 | 500 | 1,000 |
| Supplies - Outside | 2,560 | 2,420 | 2,400 | 3,000 |
| Outside Postage | 521 | 560 | 560 | 2,000 |
| Miscellaneous Expense | 40 | 1,100 | 500 | 775 |
| Outside Phone/ Communications | 0 | 425 | 400 | 0 |
| Seminars/Training/Education | 465 | 5,500 | 1,500 | 2,500 |
| Misc Professional Services | 17 | 1,430 | 1,500 | 2,000 |
| Travel Expense | 3,426 | 3,000 | 3,000 | 4,000 |
| Unreported Travel | (1,815) | 0 | 0 | 0 |
| Dues/Memberships/ Periodicals | 1,274 | 1,900 | 1,500 | 1,500 |
| Total Materials and Supplies | 7,057 | 16,775 | 11,860 | 16,775 |
| TOTAL EXPENDITURES | 134,338 | 177,666 | 178,651 | 232,009 |
| NET EXPENDITURES | 134,338 | 177,666 | 178,651 | 232,009 |

Description

To maximize tax and other miscellaneous revenue collections, while providing effective and responsive customer services to the citizens of Memphis in all Treasury-related operations with optimal use of resources.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|-------------------|--------------------|---------------------|----------------------|
| Personnel Services | 955,764 | 986,252 | 867,608 | 932,523 |
| Materials and Supplies | 240,875 | 358,255 | 308,007 | 352,000 |
| Grants and Subsidies | 158,959 | 0 | 1,992,736 | 1,980,000 |
| Total Expenditures | 1,355,598 | 1,344,507 | 3,168,351 | 3,264,523 |
| Program Revenues | (158,959) | 0 | (2,012,865) | (2,000,000) |
| Net Expenditures | 1,196,639 | 1,344,507 | 1,155,486 | 1,264,523 |
| Authorized Complement | | | | 14 |

City Treasurer Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 547,817 | 708,388 | 482,038 | 607,266 |
| Holiday Salary Full Time | 27,760 | 0 | 29,581 | 0 |
| Vacation Leave | 40,573 | 0 | 31,522 | 0 |
| Bonus Leave | 5,723 | 0 | 5,829 | 0 |
| Sick Leave | 24,461 | 0 | 17,558 | 0 |
| Overtime | 3,193 | 0 | 3,135 | 0 |
| Out of Rank Pay | 1,381 | 0 | 5,007 | 0 |
| Retirement Benefits | 40,202 | 20,000 | 2,462 | 120,000 |
| Pension | 34,207 | 33,977 | 34,292 | 32,659 |
| Social Security | 6,229 | 0 | 7,619 | 0 |
| Pension ARC Funding | 64,405 | 74,910 | 74,910 | 87,415 |
| Group Life Insurance | 1,596 | 2,043 | 1,287 | 1,382 |
| Unemployment | 2,400 | 1,650 | 1,650 | 1,040 |
| Medicare | 10,947 | 11,334 | 9,643 | 8,709 |
| Long Term Disability | 1,782 | 1,991 | 1,561 | 1,633 |
| Health Insurance - Basic | 4,832 | 4,416 | 5,070 | 4,424 |
| Health Insurance - Premier | 66,127 | 67,766 | 60,638 | 55,344 |
| Other Post Employment Benefits | 0 | 12,744 | 0 | 3,658 |
| Salaries - Part Time/ Temporary | 100,469 | 85,000 | 122,892 | 85,000 |
| Payroll Reserve | 1,287 | 0 | 0 | 0 |
| Attrition | 0 | 0 | 0 | (43,263) |
| Expense Recovery - Personnel | (29,628) | (29,086) | (29,086) | (29,086) |
| Benefits Adjustments | 0 | (8,883) | 0 | (3,658) |
| Total Personnel Services | 955,764 | 986,252 | 867,608 | 932,523 |
| <u>Materials and Supplies</u> | | | | |
| City Computer Svc Equipment | 231 | 10,402 | 0 | 2,000 |
| City Telephone/ Communications | 4,548 | 6,622 | 4,750 | 5,000 |
| Printing - Outside | 28,995 | 28,517 | 41,000 | 50,000 |
| Supplies - Outside | 5,095 | 16,104 | 7,482 | 8,000 |
| Outside Postage | 98,122 | 134,953 | 101,150 | 130,000 |
| Materials and Supplies | 0 | 5,572 | 0 | 1,000 |
| Miscellaneous Expense | 2,243 | 5,500 | 4,604 | 5,000 |
| Outside Equipment Repair/ Maintenance | 420 | 5,500 | 500 | 500 |
| Advertising/Publication | 3,339 | 13,686 | 12,000 | 14,000 |

City Treasurer Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|---|-------------------|--------------------|---------------------|----------------------|
| Security | 896 | 4,129 | 3,856 | 4,000 |
| Seminars/Training/Education | 695 | 2,155 | 650 | 1,000 |
| Misc Professional Services | 106,941 | 131,863 | 140,000 | 140,000 |
| Travel Expense | 0 | 1,800 | 1,000 | 1,000 |
| Insurance | 432 | 432 | 432 | 500 |
| Dues/Memberships/ Periodicals | 487 | 1,020 | 783 | 1,000 |
| Misc Services and Charges | 430 | 2,000 | 1,800 | 1,000 |
| Expense Recovery - M & S | (12,000) | (12,000) | (12,000) | (12,000) |
| Total Materials and Supplies | 240,875 | 358,255 | 308,007 | 352,000 |
| <u>Grants and Subsidies</u> | | | | |
| EDGE | 158,959 | 0 | 1,992,736 | 1,980,000 |
| Total Grants and Subsidies | 158,959 | 0 | 1,992,736 | 1,980,000 |
| TOTAL EXPENDITURES | 1,355,598 | 1,344,507 | 3,168,351 | 3,264,523 |
| <u>Local Taxes</u> | | | | |
| Tourism Development Zone Local Sales | (158,959) | 0 | (1,992,736) | (1,980,000) |
| Total Local Taxes | (158,959) | 0 | (1,992,736) | (1,980,000) |
| <u>Other Revenues</u> | | | | |
| Commissions | 0 | 0 | (20,129) | (20,000) |
| Total Other Revenues | 0 | 0 | (20,129) | (20,000) |
| TOTAL PROGRAM REVENUES | (158,959) | 0 | (2,012,865) | (2,000,000) |
| NET EXPENDITURES | 1,196,639 | 1,344,507 | 1,155,486 | 1,264,523 |

Description

To Monitor and evaluate existing revenue trends and development new revenue enhancement opportunities, while supporting the development of strategic financial goals.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| Personnel Services | 96,628 | 169,832 | 96,870 | 97,214 |
| Materials and Supplies | 143,749 | 98,200 | 96,757 | 100,500 |
| Total Expenditures | 240,377 | 268,032 | 193,627 | 197,714 |
| Net Expenditures | 240,377 | 268,032 | 193,627 | 197,714 |
| Authorized Complement | | | | 1 |

Office of Financial & Strategic Planning Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Full-Time Salaries | 67,282 | 148,878 | 69,795 | 75,184 |
| Holiday Salary Full Time | 3,149 | 0 | 4,105 | 0 |
| Vacation Leave | 2,577 | 0 | 1,760 | 0 |
| Bonus Leave | 1,432 | 0 | 586 | 0 |
| Out of Rank Pay | 2,863 | 0 | 0 | 0 |
| Pension | 4,638 | 4,466 | 4,575 | 4,511 |
| Pension ARC Funding | 8,047 | 9,364 | 9,364 | 10,927 |
| Unemployment | 150 | 220 | 220 | 80 |
| Medicare | 1,080 | 1,191 | 1,064 | 1,203 |
| Long Term Disability | 206 | 223 | 212 | 226 |
| Health Insurance - Premier | 4,960 | 5,083 | 5,189 | 5,083 |
| Other Post Employment Benefits | 0 | 1,699 | 0 | 281 |
| Payroll Reserve | 244 | 0 | 0 | 0 |
| Benefits Adjustments | 0 | (1,293) | 0 | (281) |
| Total Personnel Services | 96,628 | 169,832 | 96,870 | 97,214 |
| <u>Materials and Supplies</u> | | | | |
| City Computer Svc Equipment | 0 | 1,000 | 0 | 0 |
| Supplies - Outside | 0 | 0 | 0 | 2,000 |
| Materials and Supplies | 238 | 1,000 | 0 | 1,000 |
| Seminars/Training/Education | 0 | 1,200 | 1,000 | 1,200 |
| Misc Professional Services | 143,511 | 95,000 | 95,000 | 95,000 |
| Travel Expense | 0 | 0 | 607 | 1,000 |
| Dues/Memberships/ Periodicals | 0 | 0 | 150 | 300 |
| Total Materials and Supplies | 143,749 | 98,200 | 96,757 | 100,500 |
| TOTAL EXPENDITURES | 240,377 | 268,032 | 193,627 | 197,714 |
| NET EXPENDITURES | 240,377 | 268,032 | 193,627 | 197,714 |

Description

The Office of Business Opportunity & Compliance (BDC) serves as the support agency and administrative arm to the Minority and Women Business Enterprise Participation Program. The purpose of the agency is to ensure that the legislative intent of the City's Ordinance 4288 et. Seq., which created the M/WBE program, is carried out in all procurement activities and opportunities. This office will serve as a catalyst through which Minority and Women Business Enterprises can fully participate in the economic expansion of the Memphis business community. This office will facilitate participation of public and private sector business entities in local M/WBE development through direct/indirect procurement opportunities.

Operating Budget

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| Personnel Services | 0 | 0 | 0 | 557,618 |
| Materials and Supplies | 0 | 0 | 0 | 103,031 |
| Total Expenditures | 0 | 0 | 0 | 660,649 |
| Net Expenditures | 0 | 0 | 0 | 660,649 |
| Authorized Complement | | | | 7 |

Equal Business Opportunity & Development Program Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Total Personnel Services | 0 | 0 | 0 | 557,618 |
| <u>Materials and Supplies</u> | | | | |
| Total Materials and Supplies | 0 | 0 | 0 | 103,031 |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 660,649 |
| NET EXPENDITURES | 0 | 0 | 0 | 660,649 |

Description

The Landmarks Commission was established to ensure preservation of structures that are of historic value to Memphis. The purpose is to preserve significant resources, enhance community pride and foster civic beauty, and ensure compatibility within designated historic districts.

Landmarks Commission Program Legal Level Detail

| Category | FY 2015 Actual | FY 2016 Adopted | FY 2016 Forecast | FY 2017 Projected |
|--------------------------------------|-------------------|--------------------|---------------------|----------------------|
| <u>Personnel Services</u> | | | | |
| Total Personnel Services | 0 | 0 | 0 | 194,695 |
| <u>Materials and Supplies</u> | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Materials and Supplies | 0 | 0 | 0 | 7,550 |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 202,245 |
| NET EXPENDITURES | 0 | 0 | 0 | 202,245 |
| Authorized Complement | | | | 3 |

FINANCE

AUTHORIZED COMPLEMENT

| Position Title | Authorized Positions | Position Title | Authorized Positions |
|-------------------------------------|----------------------|---|----------------------|
| <u>Administration</u> | | <u>Budget Office</u> | |
| ASST EXECUTIVE | 1 | ACCOUNTANT SR | 1 |
| CHIEF FINANCIAL OFFICER | 1 | ANALYST FINANCIAL CIP SR | 1 |
| DIRECTOR FINANCE DEPUTY | 1 | ANALYST FINANCIAL SR | 3 |
| MGR PREVAILING WAGE PROJECT | 1 | MGR RES MGMT BUDGET | 1 |
| SECRETARY | 1 | SUPER BUDGET | 1 |
| Total Administration | 5 | Total Budget Office | 7 |
| <u>Financial Management</u> | | <u>Debt Management</u> | |
| ACCOUNTANT | 5 | ANALYST DEBT | 1 |
| ACCOUNTANT ASSOCIATE A | 4 | ANALYST INVESTMENT SR | 1 |
| ACCOUNTANT, SR | 2 | COORD DEBT | 1 |
| ACCOUNTANT SENIOR | 1 | DIRECTOR FINANCE DEPUTY | 1 |
| ANALYST FINANCIAL ACCOUNTING | 2 | MGR INVESTMENT | 1 |
| ANALYST GRANT ACCOUNTING | 1 | Total Debt Management | 5 |
| ANALYST PAYROLL CONTROL | 1 | | |
| COMPTROLLER | 1 | <u>City Treasurer</u> | |
| COMPTROLLER ACCOUNTING DEPUTY | 2 | ANALYST APPLICATION | 1 |
| COMPTROLLER ACCOUNTS PAYABLE DEPUTY | 1 | ANALYST TREASURY | 1 |
| COMPTROLLER PAYROLL DEPUTY | 2 | SPEC TAXPAYER SVCS | 6 |
| COMPTROLLER RECORDS MGMT DEPUTY | 1 | SPEC TAXPAYER SVCS SR | 2 |
| COORD PENSION PAYROLL | 1 | SUPER TREASURY TAX SVCS | 3 |
| SECRETARY COUNCIL RECORDS | 2 | TREASURER | 1 |
| SPEC PAYROLL | 2 | Total City Treasurer | 14 |
| SUPER ACCOUNTS PAYABLE | 1 | <u>Office of Financial & Strategic Planning</u> | |
| SUPER PAYROLL | 1 | MGR PLNG STRATEGIC INT | 1 |
| TECH DOCUMENT | 1 | Total Office of Financial & Strategic Planning | 1 |
| Total Financial Management | 31 | | |
| <u>Purchasing</u> | | <u>Equal Business Opportunity & Development Program</u> | |
| AGENT PURCHASING | 1 | ANALYST BUS. SVCS (ISL PENDING) | 2 |
| AGENT PURCHASING ADMIN ASST | 1 | ANALYST CONTRACT COMPLIANCE | 3 |
| AGENT PURCHASING ASST | 1 | ASST ADMINISTRATIVE MORE | 1 |
| ANALYST CONTRACT | 4 | DIRECTOR, MWBE DEPUTY | 1 |
| ANALYST CONTRACT SR | 1 | Total Equal Business Opportunity & Development Program | 7 |
| COORD FIXED ASSET | 1 | | |
| SPEC PURCHASING SR | 1 | | |
| Total Purchasing | 10 | | |



FINANCE

AUTHORIZED COMPLEMENT

| Position Title | Authorized Positions | Position Title | Authorized Positions |
|---|----------------------|----------------|----------------------|
| <u>Landmarks Commission</u> | | | |
| MGR LANDMARKS | 1 | | |
| PLANNER HISTORIC PRESERV | 1 | | |
| SECRETARY | 1 | | |
| Total Equal Business Opportunity & Development Program | 3 | | |
| <u>TOTAL FINANCE</u> | <u>83</u> | | |